

Gottesdiener
Law Firm, PLLC

Nov 14 2007 New York | Washington, D.C.
www.gottesdienerlaw.com

U.S. District Court
S.D.N.Y. JUDGE

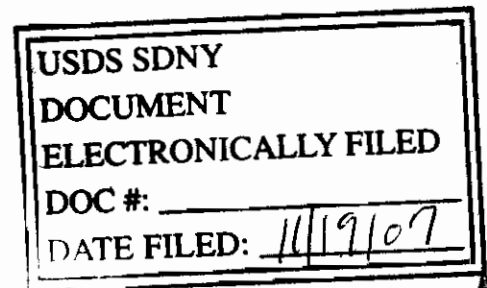
498 7th Street
Brooklyn, NY 11215
Tel: 718.788.1500
Fax: 718.788.1650

Eli Gottesdiener
eli@gottesdienerlaw.com

November 14, 2007

Via Facsimile

Hon. Harold Baer, Jr.
Judge, United States District Court
Southern District of New York
Daniel Patrick Moynihan United States Courthouse
500 Pearl Street
Room 2230
New York, New York 10007-1312



Re: Plaintiffs' Request for Enlargement of Time within which to Oppose Defendants'
Motion for Judgment on the Pleadings -
Wyatt v. PricewaterhouseCoopers LLP, 07-cv-7249(HB)

Dear Judge Baer:

Plaintiffs Gary Wyatt and Dov Frishberg in the above-referenced ERISA pension matter challenge PricewaterhouseCoopers LLP ("PwC")'s refusal to treat their separate service for PwC-predecessors Coopers & Lybrand LLP and Price Waterhouse LLP prior to the formation of PwC in 1998 as service for PwC. *Compare* ERISA § 210(b)(1), 29 U.S.C. § 1060(b)(1) (mandating that in "[i]n any case in which the employer maintains a plan of a predecessor employer, service for such predecessor will be treated as service for the employer"); *id.* 26 U.S.C. § 414(a)(1) (identical Tax Code provision).

The Complaint was filed on August 14, 2007. Defendants answered on October 1, 2007. The afternoon before the October 25, 2007 initial conference with Your Honor, Defendants moved for judgment on the pleadings. (A copy of the docket report is attached, in accordance with the Court's Individual Practices).

Plaintiffs respectfully request an extension of time, until December 17, 2007, within which to file their opposition to Defendants' motion. The requested extension is roughly equal to that which Defendants obtained in order to answer the Complaint.

Hon. Harold Baer, Jr.

Gottesdiener Law Firm, PLLC

November 14, 2007

Page 2

The requested extension is sought to accommodate undersigned counsel's schedule which includes a mediation before Judge Pittman next week, a motion for final approval of a settlement in a separate action due in early December, and responses due to dispositive motions filed in two other cases in between. This is Plaintiffs' first such request for an extension of time and is unopposed by Defendants.

Sincerely,

/s

Eli Gottesdiener

Attorney for Plaintiffs Gary Wyatt and
Dov Frishberg and the proposed Class

cc: Karen M. Wahle, Esq.

11/17/07
Extension to 12/17/07 is
GRANTED - absolutely
Does not include any additional
time re PTSD
SO ORDERED
Barry B. M. N.
USDJ

Endorsement:

Extension to 12/27/07 is GRANTED - obviously it does not include any additional time re PTSO.